

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

USDC SDNY  
DOCUMENT  
ELECTRONICALLY FILED  
DOC #:  
DATE FILED: 1-8-25

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713.

~~PROPOSED~~ JOINT STIPULATION REGARDING THE HANDLING OF  
ELECTRONIC EXHIBITS

Plaintiff Skatteforvaltningen ("SKAT") and Defendants respectfully submit the following proposed joint stipulation regarding the handling of electronic exhibits:

1. During trial, SKAT will provide a clean, dedicated laptop that will be the official depository of all admitted exhibits (the "Depository Laptop"). The hard drive of the Depository Laptop will have two folders: (i) a folder for SKAT's Admitted Exhibits, and (ii) a folder for Defendants' Admitted Exhibits.
2. At the end of each trial day, one representative from SKAT and one representative for Defendants will meet and confirm the exhibits the Court admitted from each side's exhibit list that trial day. Once the admitted exhibits are agreed upon, they will be marked by the relevant party representative with a "P," signifying plaintiff's counsel's

consent, and a “D,” signifying defense counsel’s consent (the “Agreed Admitted Exhibits”). The Agreed Admitted Exhibits will then be uploaded on a daily basis to a file share site agreed to by the parties and saved as secure, read-only file formats (whether .pdf or .xlsx) into separate folders: (i) a folder for SKAT’s Agreed Admitted Exhibits, and (ii) a folder for Defendants’ Agreed Admitted Exhibits.

3. Separately, at the end of each trial day, one representative from SKAT and one representative for Defendants will meet and confirm the exhibits that were marked for identification but were not admitted (the “Non-Admitted Exhibits”). The Non-Admitted Exhibits will then be uploaded on a daily basis to a file share site agreed to by the parties and saved as secure, read-only file formats (whether .pdf or .xlsx) into separate folders for Non-Admitted Exhibits.

4. The parties shall provide the Court with credentials for the Judge and four of the Court’s clerks, each of whom will have unlimited access to the file share site. Counsel for the parties agree that they will not review any metadata concerning the Court’s accessing of the file share site.

5. At the end of each trial week, the party representatives will meet and download the Agreed Admitted Exhibits from the file share site onto the clean laptop as secure, read-only file formats (whether .pdf or .xlsx) and place them in the appropriate folders. The Depository Laptop will be provided to the Jury during deliberation.

6. The Depository Laptop will be maintained by Plaintiff’s counsel throughout the duration of Trial One. Other than for purposes of downloading Agreed Admitted Exhibits to the Depository Laptop or providing the Depository Laptop to the Court for jury deliberations, Plaintiff’s counsel will maintain the Depository Laptop in a secured, locked location at Hughes Hubbard and Reed’s offices.



7. The party representatives will also download a copy of the Agreed Admitted Exhibits and the Non-Admitted Exhibits onto an external storage device, which will be provided to the Court at the close of evidence. For the avoidance of doubt, the Depository Laptop will not be counted as one of SKAT's or the Defendants permitted General Purpose Computing Devices.

By: /s/ Marc A. Weinstein  
Marc A. Weinstein  
HUGHES HUBBARD & REED LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
Telephone: (212) 837-6000  
Fax: (212) 422-4726  
marc.weinstein@hugheshubbard.com

*Counsel for Plaintiff Skatteforvaltningen  
(Customs and Tax Administration of the  
Kingdom of Denmark)*

By: /s/ Peter G. Neiman  
Peter G. Neiman  
WILMER CUTLER PICKERING HALE  
AND DORR LLP  
7 World Trade Center  
250 Greenwich Street  
New York, NY 10007  
Telephone : (212) 230-8800  
Peter.Neiman@wilmerhale.com

*Counsel for Defendants Richard Markowitz  
and Jocelyn Markowitz*


By: /s/ Sharon L. McCarthy  
Sharon L. McCarthy  
Kostelanetz LLP  
7 World Trade Center, 34th Floor  
New York, New York 10007  
Telephone: (212) 840-6866  
[smccarthy@kostelanetz.com](mailto:smccarthy@kostelanetz.com)

*Counsel for Defendants John van  
Merkensteijn III and Elizabeth van  
Merkenteijn*

By: /s/ David L. Goldberg  
David L. Goldberg  
Katten Muchin Rosenman LLP  
50 Rockefeller Plaza  
New York, NY 10020-1605  
Telephone: (212) 940-6787  
[david.goldberg@katten.com](mailto:david.goldberg@katten.com)

*Counsel for Defendant Robert Klugman*

SO ORDERED

  
LEWIS A. KAPLAN, JSD

1/8/25